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**SCHOOL & MASS EDUCATION DEPARTMENT**

OFFICE MEMORANDUM

The 1st July 2025

SUBJECT—Revised procedure for payment of final accumulations under General Provident Fund (GPF) Accounts under the Odisha Aided Educational Institutions Employees' General Provident Fund Rules, 1983.

**S.R.O. No. 607**/2025—The manner of final withdrawal of accumulations in the General Provident Fund (GPF) account of subscriber has been laid down under Rule 17 of Odisha Aided Educational Institutions Employees' General Provident Fund Rules, 1983 and Subsidiary Rule 669 of Odisha Treasury Code, Vol.-I.

2. Withdrawal of final GPF amount becomes due on retirement/proceeds on leave preparatory to retirement/quitting service on resignation/dismissal or removal from the service/in-service death/ absconding of the subscriber. In terms of provision of Subsidiary Rule 669 of Odisha Treasury Code, Volume-I, the subscriber is required to submit GPF final withdrawal application in Form-VI & VII, except in-service death and absconding, to the Head of Office or Heads of the Department, as the case may be, for processing and onward submission of the same to the Controller of Accounts, Odisha. In case of in-service death or absconding, final withdrawal application in Form VIII is submitted by the nominee where nomination exists or major claimants in the other cases.

3. The extant GPF rules also provide timeline for submission and processing of the final GPF application. As per the said timeline, the final authorities will be issued by the GPF Accounting Authority i.e. Controller of Accounts, Odisha at least a month before the date of superannuation but payable on the date of superannuation. However, it is noticed that, in most of the cases, the final GPF is not paid to the retiring subscriber immediately after retirement. The delay is caused due to late submission of application by the subscriber or delayed processing by the Head of Office. This denies the retiring employees in getting their GPF accumulation in time.

4. In order to streamline the withdrawal process of final accumulated amount of GPF, the State Government has been pleased to revise the existing procedure and introduce an electronic processing system as below :–

(a) Initiation of the final GPF withdrawal : The modalities for submission of application have been amended vide School & Mass Education Department Notification No. 8247/SME, dated the 19th March 2025. The revised procedure for initiation for final GPF appplication is as follows :–

(i) The Head of Office shall initiate and forward the details of the subscriber retiring or quitting the service to the Controller of Accounts, Odisha at least 3 months prior to the date of superannuation or after quitting service or one month in other cases, as the case may be, indicating the recoveries effected against the advances and the number of installments yet to be recovered and also indicate the withdrawals, if any, taken by the subscriber after the period covered by the last statement of the subscriber's account.

(ii) However, in case of final withdrawal upon death or absconding of the subscriber, the claimant shall submit the application to the Head of Office in which the subscriber (the deceased employee) last served.

(b) Revision of the application forms : To further simplify and make the final GPF withdrawal application compatible with the online process, amendment has been made in Subsidiary Rule 669, Odisha Treasury Code, Vol.-I (vide Finance Department Notification No. 19568/F, dated the 11th July 2023). Forms prescribed under Form-VI and VII have been merged and a combined Form namely OTC-80 A (revised) has been framed for employees of Odisha Aided Educational Institutions. The Head of Office/Heads of Department/ Department, as the case may be will process the application in the revised Form OTC-80A. The existing Form-VIII has been replaced by Form-OTC 80C of Odisha Treasury Code, Vol.-II with suitable amendment which is prescribed to be used by the nominee/family members consequent upon death/absconding of the subscriber as the case may be. The amended Forms OTC-80A and OTC-80C are attached in "Annexure-A" and "Annexure-B" respectively.

(c) Online submission & processing : In order to avoid the delay in processing, facility has been provided in IFMS for online submission and processing for final GPF applications with the following modalities :–

(i) The Head of Office shall initiate the online process with Digital Signature / e-Sign in Form OTC-80A and forward the details of the subscriber retiring or quitting the service to the Controller of Accounts, Odisha at least 3 months prior to the date of superannuation and within three months from the date of death or voluntary retirement or compulsory retirement or dismissal from service. In this regard it may be mentioned that henceforth the subscriber is not required to submit any application for final withdrawal of GPF on superannuation or voluntary retirement or compulsory retirement or dismissal from service. It shall be solely the responsibility of the Head of Office to submit and process the final GPF application in the prescribed timeline.

(ii) In case, the Head of Office is the subscriber applicant herself/himself, the application shall be initiated by the concerned Heads of Department or Department, as the case may be.

(iii) In respect of the employees who are on deputation to Foreign Bodies, the application shall be initiated by their Cadre Controlling Authority for transmission of the same to the Controller of Accounts, Odisha.

(iv) In case of final withdrawal upon death/absconding of the subscriber, the Nominee/ Legal heir, as the case may be, shall submit the application online in the revised Form-OTC 80 C of the Odisha Treasury Code, Vol.-II using GPF Series and Account Number or HRMS ID of the deceased employee. At the time of online submission of the application, the nominee details will be fetched from HRMS (if available), otherwise the same has to be entered by the applicant.

(v) At the time of submission of the application by the Nominee/Legal heir, the employee details will be auto populated from HRMS and facility has been provided for uploading of supporting documents in the form of attachments. The Bank Account details of all eligible claimants and mobile number shall be mandatory to facilitate payment of final GPF after due authorisation. The applicant shall upload the scanned copy of the cancelled cheque/specific page of the Bank Passbook which depicts the Account Number, IFSC etc. for necessary validation. In such cases, the claimant shall submit the printout generated from IFMS with her/his signature to the Head of Office under which the deceased/absconding employee last served. The submission of the ink-signed copy of the online application will be dispensed with after the OTP based Aadhaar e-Sign facility is enabled in IFMS.

(vi) The scanned copy of the ink-signed application submitted by the claimant(s) will be uploaded as an attachment in the online application by the Head of Office for further processing at the level of the Controller of Accounts, Odisha.

(d) Conditions for online processing :

(i) No GPF withdrawal, whether temporary or part-final will be sanctioned after the final GPF application is initiated by the Head of Office.

(ii) To ensure authorization of GPF final withdrawal immediately on the date of retirement of the subscriber, the Application should reach the office of the Controller of Accounts, Odisha at least three months prior to the retirement of the employee.

(iii) The final GPF Authority shall be issued by the Controller of Accounts, Odisha in electronic form with Digital Signature/e-Signature of the designated officer payable only through the Nodal Treasury i.e. State Pension Treasury (SPT), Bhubaneswar as stipulated in Finance Department O.M. No. 26968/F, dated the 6th October 2020.

(iv) The bill for drawal and disbursement of GPF authority will be generated by the system in IFMS taking into account the inputs related to bank details submitted during the processing of application.

(v) The “User Manual” for online submission and processing of final GPF application is placed at “Annexure-C”.

(e) Trackig Mechanism : Facility has been provided in Citizen Services link of IFMS, Odisha for the claimant to track her/his application by giving the GPF Series & Account No. SMS alert shall also be sent to the mobile number of the claimant during processing of the application. Once the electronic authority is issued, copy of the authority (.pdf format) can be downloaded by the claimant from the Odisha Treasury Portal (https://www.odishatreasury.gov.in/portal).

5. Role of GPF Subscriber and DDO/Head of Office in Resolution of Missing Credits :–

In the revised procedure, as the subscriber is not required to submit her/his final withdrawal of GPF application, she/he shall verify her/his GPF Account Statement to ascertain the missing credit, if any, prior to initiation of the withdrawal process by the Head of Office. The GPF Accounting Authorities shall intimate the particulars of missing credits against a Provident Fund Account, every financial year to the DDO responsible for deducting the GPF subscription, under intimation to the concerned subscriber. The subscriber after due verification of her/his Annual Account Statement can move to the Controller of Accounts, Odisha through the concerned DDO for resolution of instances of missing credit, if any. The DDO and the Controller of Accounts, Odisha shall ensure that all applications related to missing credits are resolved four months prior to the date of superannuation of the subscriber.

6. Role of GPF Subscriber and Head of Office in Record Keeping of Nomination/ Family Details :

Family members of the deceased subscriber often face difficulties in getting the accumulated GPF amount in time due to want of valid nominations in terms of provisions of the Odisha Aided Educational Institutions Employees' General Provident Fund Rules, 1983. In order to obviate the above difficulty, now it has been decided that all Head of Offices shall ensure that the GPF nomination forms as prescribed in the Odisha Aided Educational Institutions Employees' General Provident Fund Rules, 1983 are filled in by the subscriber in all respect at the time of joining of the service. However, the nomination shall be updated as and when required, whenever there is a change in the family structure. The copy of nomination shall be mandatorily kept in the Service Book of the employee.

Further, facility shall be provided in HRMS for online submission of the nominee details/ family details by the subscriber and subsequent acceptance by the Head of Office.

7. Training to Stakeholders and Piloting :

Treasuries shall provide necessary training and hand holding support to all Head of Offices/ Drawing and Disbursing Officers (DDOs) for online submission of final GPF withdrawal application in IFMS.

Piloting will be conducted for a period of 02(two) months from the date of issue of this Office Memorandum. During pilot phase of implementation, submission and processing of final GPF withdrawal application shall be online in IFMS with or without use of DSC/e-Sign.

There will be no need to forward the signed print copy of the online application to Controller of Accounts, Odisha separately, if DSC/e-Sign is used by Head of Office. However, in case the Head of Office has no DSC/e-Sign then she/he shall forward the print copy of the online application along with the attachments with her/his signature with a forwarding letter to Controller of Accounts, Odisha. The receipt of the applications in both the process shall be accepted by Controller of Accounts, Odsiha only during the pilot phase. After completion of the pilot phase, the final GPF application shall only be accepted if it is submitted online in IFMS with DSC/e-Sign of the designated authority.

[ No. 17766—SME-NGHS-NGHS-0024/2023-SME. ]

By order of the Governor

SHALINI PANDIT

Commissioner-*cum*-Secretary to Government

**ANNEXURE-C**

## USER MANUAL FOR SUBMISSION AND PROCESSING OF ONLINE GPF APPLICATION AT DIFFERENT LEVELS:

Online submission of Final GPF applications in IFMS shall be in the same Login IDs provided earlier and used by the offices for processing of online pension applications. In case, new users are to be created/ previously allotted login credentials have been forgotten then, based on the request of concerned Head of Office, Treasury shall create the users and facilitate resetting of the password.

## PROCEDURE FOR PROCUREMENT OF DSC/ E-SIGN:

All the Head of Offices in IFMS have been provided with DSC/e-Sign through their drawing Treasuries. In case of subsequent retirement of DSC arising out of transfer/ retirement of the Head of Office, the concerned office will procure additional Class-III DSC from any of the certifying authorities (CAs). However, in case of requirement of e-Sign, existing process of procurement through Treasury will be followed, since e-Sign procured through channels other than the Treasury will not work in IFMS application. The implementation support for the use of DSC/e-Sign will be provided by the local Treasury.

### A. Processing of final GPF withdrawal application in case of deceased Employees covered by OAEIEGPF Rules, 1983:

1. **Submission of the application by the Claimant/ Nominee of the deceased Employee.**

i. The claimant/ nominee of the deceased employee shall submit the online final GPF Application in IFMS Portal (https://www.odishatreasury.gov.in/pensionerscorner). The claimant/ nominee shall select Pension/ Final GPF Application Form under **Citizen Services** available in **Pensioners Corner**.

ii. The claimant shall enter the GPF Account Number or HRMS ID of the deceased employee, select the **Application Type** as GPF and enter the Captcha. Then click on **Search** button to auto-populate the subscriber's details in the final withdrawal GPF Application Form.

iii. The blank fields will be filled in by the claimant including details of the nominee(s). She/ He has to choose **Retirement Type** from the dropdown and click on **Save**.

iv. Then she/he shall click on **Attachments**, so that the page with required documents to be attached will be displayed. Upload the scanned copy of all the attachments in **pdf** format having maximum size of each document from 2KB to 2MB.

v. Now click on **"Subscriber detail"** page. At the below, there are three buttons **"Save Personal Details"/ "Forward to Head of Office"/ "Generate Form OTC 80C"**. Now click on the button "**Forward to Head of Office**".

vi. Select Department Code/ Name, Head of Office, DDO Code/ DDO name and Forward to Head of Office from the drop down.

vii. On successful forward, a message will be displayed on the screen. Take a print copy of the application for so generated from IFMS, sign and submit it to the Head of Office.

viii. The facility for submission by way of OTP based Aadhaar e-Sign will be made available in near future. In case the application is submitted by way of Aadhaar e-Sign, then further submission of signed print copy to the Head of Office will not be required by the claimant.

ix. There is a menu "**File Process History**". Clicking on that menu, the details file processing status will be displayed.

x. To know the status of the submitted application at any point of time click on "**Pension/ Final GPF application form**" menu under Citizen Services of Pensioners Corner. Enter the GPF Series & Account Number or HRMS ID, put the Captcha and Search. The Home page will be displayed where click on "**File Process History**" menu to know the status.

**2. Processing of the application by the Head of Office:**

i. After receipt of the hard copy, the authorized official of the concerned section of the Head of office dealing with GPF matters shall open the online GPF application in the **Pension Preparation** menu of IFMS, Odisha Portal (https://www.odishatreasury.gov.in/pensionerscorner) by using her/his Login Id. She/ He has to acknowledge the receipt of the final GPF Application through SMS and forward to **Operator Login** of the Head of Office for processing with a note/ observation.

ii. In the operator Login, the user shall check the application by selecting from the task list and shall verify the application details along with the last salary bill details auto populated from IFMS. If any discrepancy is noticed, that can be rectified at that level.

iii. The operator shall also fill up the Advance Details and check the Attachments. If relevant documents are attached previously by the applicant in the physical application, the scanned copy of those documents shall be attached by the operator.

iv. The Operator shall generate the Application Form as per the category of final GPF withdrawal and place in the office file for necessary approval from the Head of Office.

v. After obtaining approval of the Head of Office in respect of the final GPF application processed in the file, the Operator shall verify it vis-à-vis the application form earlier generated from the IFMS portal. She/ He shall rectify the information contained in the online application as per the approval taken in the file and forward the online Application to the Head of the Office (**Approver**) Login.

**B. Processing of final GPF withdrawal application in case of retiring Aided Educational Institutions Employees:**

**Submission and processing of the application by the Head of Office:**

i. The Officer/Official assigned with the role of **Operator** in IFMS for processing of Final Pension/ Final GPF application of a particular establishment shall Login into

the IFMS portal with the following URL (https://www.odishatreasury.gov.in/pensionerscorner). Then click on **Pension/ Final GPF** link under **Citizen Services**.

ii. The operator has to initiate the activity just after stoppage of the monthly GPF subscription of the retiring employee.

iii. The concerned officer shall enter the GPF Account Number or HRMS ID of the employee, select the **Application Type** as GPF and enter the Captcha. Then click on **Search** Button to auto-populate the subscriber's details in the final withdrawal GPF Application Form.

iv. In case of any blank fields, the same shall be filed up by the concerned Operator. Then she/he has to choose **Retirement Type** from the dropdown and click on **Save**.

v. Then Click on **Attachments**, so that the page with required documents to be attached will be displayed. Then the Operator will upload the scanned copy of the attachments in **pdf** format having maximum size of each document from 2KB to 2 MB.

vi. Now click on "**Subscriber detail**" page. At the below, there are three buttons "**Save Personal details**"/ "**Forward to Head of Office**" / "**Generate Form OTC 80A**". Now click on "**Forward to Head of Office**".

vii. Select Department Code/ Name, Head of Office, DDO Code/ DDO Name and Forward to head of Office (**Approver**) from the dropdown.

**C. Role of Head of Office as the Approver:**

i. All final GPF applications which have been forwarded to the designated login of the Head of Office by the Operator will be available to the Head of Office as the Approver.

ii. The Head of Office (Approver) shall open the online application in IFMS using her/his Login ID selecting from the **Task list** and shall scrutinize the details in the hard copy of final GPF Application placed in the office file vis-à-vis the online GPF Application.

iii. The Head of Office (Approver) shall send the hard copy of the GPF application Form generated from IFMS along with attached documents to the Controller of Accounts, Odisha if DSC/e-Sign is not used.

iv. However, after the pilot phase, the Head of Office shall forward the online application along with the required attachments in IFMS using her/his Digital Signature/ e-Sign. **No physical application will be sent through post to the Controller of Accounts, Odisha after the pilot phase.**

v. If the Head of Office intends to object the online application on any ground, then the application will be reverted to the Operator with proper noting/ justification.

vi. Online rejection of application facility is available in IFMS. In case of rejection, SMS alert will be given to the subscriber with a request to either resubmit the online application or the applicant is not eligible.

**D. Processing and Issuance of Final e-GPF authority by the Controller of Accounts, Odisha:**

i. The final GPF authorization application along with the attached documents shall available at the level of Diary level of Controller of Accounts, Odisha, which was forwarded by the Head of Office in IFMS Software.

ii. Then, the Diary Section shall forward to concern Dealing Assistant for verification of final GPF application.

iii. The Dealing Assistant shall download the detailed documents and prepare datasheet in this regard and forward the final application to concerned Officer.

iv. The concerned Officer shall also verify the detail documents and forward the application to the concerned Branch Officer for kind verification and approval.

v. The Branch Officer shall verify detail documents and approve the final GPF authority.

vi. After approval of final GPF Authority, the digitally signed final GPF electronic authority automatically will be available as State Pension Treasury (SPT) for disbursement.

**FORM OTC-80 A**
(See SR-669)

FORM OF APPLICATION FOR FINAL PAYMENT OF BALANCES IN THE GENERAL PROVIDENT FUND ACCOUNT
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To

**The Controller of Accounts,**
**Odisha, Bhubaneswar.**

Madam/Sir,

It is certified that Sri/Smt. _____ is due to retire /have retired/have proceeded on leave preparatory to retirement for months/have been discharged /dismissed/removed/have been permanently transferred to _____/have resigned finally from the Service under Non-Government Aided Educational Institution to take-up appointment with _____ and the resignation has been accepted with effect from _____.

2. The Provident Fund Account Number of Sri/Smt./Kumari/Miss _____ as verified from the statements furnished to him/her from year to year is _____.

3. He/She joined in service on _____forenoon/afternoon. He/She is due to retire from service under Non-Government Aided Educational Institution Service on _____.

4. He/She has not resigned from Service under Non-Government Aided Educational Institution with prior permission of the competent Authority to take up an appointment in another Department/Organization of the same Government or under another State Government or Central Government or under a body Corporate owned or controlled by the State.

5. The last fund deduction was made from his/her pay from the month of _____ drawn in this office Bill No._____ dated _____for Rs._____ (Rupees _____) Challan/Voucher No._____ of District/Special Treasury _____, the amount of deduction being Rs._____ (Rupees _____) and recovery on account of refund of advance Rs._____(Rupees _____).

6. He/She was neither sanctioned any Temporary Advance nor any part-final withdrawal from his Provident Fund Account No. _____ during twelve months immediately preceding the date of his/her quitting service under Non-Government Aided Educational Institution/Proceeding on the leave preparatory to retirement or thereafter.

OR

7. The following Temporary Advance /Part-final withdrawals were sanctioned to him/her and drawn from his/her Provident Fund Account No._____ during the twelve months immediately preceding the date of his/her quitting service under Non-Government Aided

Educational Institution/proceeding on the leave preparatory to retirement or thereafter are given below:-

| **Temporary Advance** | | | | **Part-Final Withdrawal** | | | |
|---|---|---|---|---|---|---|---|
| Amount of Adv. | Voucher No. | Voucher Date | Treasury | Amount of Adv. | Voucher No. | Voucher Date | Treasury |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

8. He/She had taken the aforesaid advances in respect of which _____ installments of Rs._____(Rupees _____) are yet to be recovered and credited to the General Provident Fund account.

9. The amount of Rs._____ (Rupees _____) standing to the credit in his/her GPF Account No. as indicated in the accounts statement issued for the year _____ as appearing in the ledger account being maintained by you may please be arranged to be paid to Sri/Smt. _____ as 1st installment of final payment through State Pension Treasury, Bhubaneswar.

10. I request that the entire amount at his/her credit with interest due under the rules may be authorized for payment to his/her Bank A/c No._____ IFSC _____ Mobile No. of the subscriber is _____.

**Yours faithfully,**

**DSC/E-Sign of the Head of Office**

**E-Sign of the Pension Sanctioning Authority (PSA)**
(In case of Head of Office whose Final GPF will be sanctioned by next higher Authority)

2. Form VI &VII prescribed under OAEIE GPF Rules, 1983 shall be omitted.
3. The existing Form VIII prescribed under OAEIE GPF Rules, 1983 shall be replaced with the following form.

**FORM OTC-80 C**

(See SR-669)

**FORM OF APPLICATION FOR FINAL PAYMENT OF BALANCES IN THE GENERAL PROVIDENT FUND ACCOUNT**

**(TO BE USED BY THE NOMINEE OR ANY OTHER CLAIMANTS WHERE NO NOMINATION SUBSISTS)**

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To

**The Controller of Accounts,**
**Odisha, Bhubaneswar.**

Madam/Sir,

It is requested that arrangements may kindly be made for payment of the accumulations in the General Provident Fund Account of Sri/Smt./Kumari/Miss _____.

The necessary particulars required in this connection are given below:-

1. Name of the Employee _____.
2. Date of Birth _____.
3. Post held by the Employee _____.
4. Date of Death _____.
5. Proof of death in the Form of Death Certificate issued by competent Authority (Attached).
6. Provident Fund Account Number allotted to the deceased subscriber _____.
7. Amount of Provident Fund money standing to the credit of the subscriber at the time of death, if known _____.
8. Details of Nominee alive on the date of death of the subscriber, if a nomination subsists.

| Sl. No. | Name of the Nominees | Relationship with the Subscriber | Religion | Age on the date of death | Share of the Nominees | Bank Account No. | IFS Code | Mobile Number |
|---|---|---|---|---|---|---|---|---|
| 1. | | | | | | | | |
| 2. | | | | | | | | |

9. In case no nomination is in favour of person other than a member of the family, the details of the family, if the subscriber subsequently acquired a family.

| Sl. No. | Name | Relationship with the Subscriber | Religion | Age on the date of death | Bank Account No. | IFS Code | Mobile Number |
|---|---|---|---|---|---|---|---|
| 1. | | | | | | | |
| 2. | | | | | | | |
| 3. | | | | | | | |

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